

NASA, LaRC Office of the Chief Financial Officer (OCFO)
Full Cost Decision Memorandums

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Referenced memo's can be found at <http://ocfo.larc.nasa.gov/>

Memo Ref #	Workforce	Summary Policy Decisions	Lead Org(s)	Last update
WF-01	Civil service complement	Managers plan to complements provided by the OCFO & OHCM as approved by the SLC	OCFO/ OHCM	3/6/06
WF-02	Promotions, awards, QSI's	Managers plan to allocated budgets provided by OHCM as approved by the SLC	OHCM	3/29/04
WF-03	Civil service salaries/benefits management	Project, Service, and G&A managers are responsible for respective full cost budgets	OCFO	10/17/03
WF-04	Overtime planning	Significant overtime needs to be approved by project customers	OCFO/ OHCM	3/29/04
WF-05	Civil service charging policy	Employees charge labor hours to activities being worked	OCFO	11/8/04
WF-06	Civil service labor actuals	Actuals are collected from the WebTADS system and linked to Core Financial & Business Warehouse	OCFO	10/17/03
WF-07	Civil Service usage planning	Full cost bills are established during the annual budget process and revised during the year of execution	OCFO/ PUs	10/17/03
WF-08	Under-used civil service capacity	Unassigned civil service workforce is funded in Center G&A and re-deployed to other activities as appropriate	ADO/ OHCM	10/17/03
WF-09	Civil service requirement changes	Managers re-deploy workforce as feasible, if not feasible the FTE are placed in Center G&A for potential new work	PUs/ CRUs	3/29/04
WF-10	Civil service req't documentation	WIMS is used to document workforce requirements/plans	OCFO/ PUs/ CRUs	3/29/04
WF-11	Workforce on projects with no funding	Employees should only charge labor to funded activities	OCFO/ PUs/ CRUs	10/17/03
WF-12	Labor charging responsibilities	Employees are responsible for inputting accurate time records, supervisors are responsible for validating & approving	All	10/17/03

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WF-13	Student planning and charging	Student employees should be planned/charged to Center G&A	OCFO/ OHCM	10/17/03
WF-14	Graduate studies leave	Employees on graduate studies leave should be planned & charged to Center G&A	OCFO/ OHCM	10/17/03
WF-15	Army employee planning	Army personnel should be planned in WIMS during the budget process	OCFO/ PUs/ CRUs	3/29/04
WF-16	Contractor planning	Contractor personnel should be planned in WIMS during the budget process	OCFO/ PUs/ CRUs	3/29/04

Memo Ref #	Travel	Summary Policy Decisions	Lead Org(s)	Last update
TR-01	Travel planning	Travel is an interchangeable cost element planned during the budget process by managers	OCFO/ PUs	10/17/03

Memo Ref #	Service Activities	Summary Policy Decisions	Lead Org(s)	Last update
SA-01	Resource allocations for pools	Pools are funded based on the budget plan and subject to receipt of resource authority	OCFO	10/17/03
SA-02	Stand-downs and other activities	Evaluated by Center Mgmt on a case-by-case basis	OCFO/ ADO	10/17/03
SA-03	Service usage change liabilities	Managers re-deploy workforce as feasible, if not feasible the FTE are placed in Center G&A for potential new work	CRUs	3/29/04
SA-04	Service under-used capacity	Service managers should adjust cost, capacity, and/or rates to recover full cost of operations from customers	CRUs/ OCFO	10/17/03
SA-05	Service usage planning	Full cost bills are established during the annual budget process and revised during the year of execution	OCFO/ CRUs	10/17/03
SA-06	Service financial metrics	Services must obligate 100%, cost 85% by 9/30	OCFO	3/29/04
SA-07	Closed facility costs	Cost of closed/mothballed	OCFO/	10/17/03

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	planning	facilities is funded in G&A	COD/ ADO	
SA-08	Technical burden & overhead	S&E Pools are used to collect technical burden and overhead costs for technical organizations	OCFO/ ADO	9/17/05

Memo Ref #	General & Administrative (G&A)	Summary Policy Decisions	Lead Org(s)	Last update
GA-01	G&A costs and rates	Center managers spend budgets approved by the SLC	OCFO/ ADO	10/17/03
GA-02	G&A usage planning	Full cost bills are established during the annual budget process and revised during the year of execution	OCFO/ ADO	10/17/03
GA-03	G&A allocation basis	Projects are charged full G&A rate for on-site personnel and a reduced rate for near-site personnel within 50-miles	OCFO	9/17/04

Memo Ref #	Other Areas	Summary Policy Decisions	Lead Org(s)	Last update
OT-01	Investment Account	The investment account supports IR&D/C&I, B&P, Core Capabilities, Reserve, and Transition Workforce	ADO/ OCFO	10/1/04
OT-02	Strategic investments	Investment funding is available to LaRC Science Directorate to maintain a competitive position	OCFO/ii	10/1/04
OT-03	Rate stability	Multiple management actions are required to achieve rate stability	ADO/ OCFO/ SLC	9/27/05
OT-04	Earmark charging	Earmarks using in-house capabilities will be charged institutional costs, unless otherwise directed by Congress	OCFO	9/7/05
OT-05	Cost allocation principles	Service pool costs is allocated to customers based on usage/ consumption, G&A is allocated based on established agency algorithms	OCFO	7/8/05

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OT-06	Under-utilized facility space leasing	Underutilized facility space can be leased by other entities willing to pay relevant operational costs on a square footage basis	ADO/OCFO	9/7/05
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List of Acronyms:

ADO	Associate Director for Operations
COD	Center Operations Directorate
CRUs	Core Resource Units
ii	Incubator Institute
OCFO	Office of the Chief Financial Officer
OHCM	Office of Human Capital Management
PUs	Product Units
SLC	Strategic Leadership Council